

**Approved 12/03/2008**

The meeting was called to order at 7:03 PM by Chairman Charles Kimball. Present were Andy Kohlhofer, Michael Nygren, Rich Violette, Pat Martel, Doug McElroy, School Representative Peg Pinkham, Selectman Donald Gates Jr, Town Administrator Heidi Carlson and Recording Secretary Jeanne Nygren.

Kohlhofer started to go through tonight's agenda which includes the Budget for the Tax Collector.

Tax Collector Annmarie Scribner came into the meeting at 7:00 PM to go through her budget.

**4150-FINANCIAL ADMINISTRATION-TAX COLLECTOR**

002-TX Identifying Mortgages \$1,000.

Cost of title search depends on the number of properties that are processed for tax liens. We have seen this number increase due likely to the economy. Many taxpayers continue to escrow their taxes. Costs are reimbursed to the Town when the back taxes are paid.

003 TX Postage & Envelopes \$2,300.

Certified mail for delinquent notices to taxpayers and mortgagees; mailing to Registry and miscellaneous stamps. Includes increase in liens and cost of postage from 2008. Postage Budget for 2008 does not have enough funding at this point to send out tax bills, without reallocation of funds.

005 TX Collector Office & Computer Supplies \$1,000.

Toner cartridges, paper, forms, tax bill notices, legal pads, binders, labels, elastics, envelopes, pens, paper clips, law books.

006 TX Office Equipment \$ 700.

Allowance for equipment maintenance and repairs as needed; upgrade office equipment, a new printer and toner.

007 TX Recording Fees \$ 400.

This includes release of liens and lien notices by the Tax Collector.

009 TX Service Agreements \$1,700.

BMSI Computer Software Support \$1,700 (annual agreement) that includes all updates and user support.

010 TX Tax Collector Mileage \$ 500.

Tax Collector and Deputy at \$.48/mi (bank trips and conferences).

030 TX Tax Collector Salary \$16,500.

Annual salary with no increase for the past two years.

034 TX Deputy Tax Collector Salary \$ 4,300.

Annual salary-decreased from 2008. \$1,000 moved to other lines to accommodate increase in delinquent notices, liens, and other fees.

010 TX Tax Collector Dues & Conferences \$ 700.

Annual membership NH Tax Collector Assoc \$20, fees for county and state workshops \$80; annual conference \$500.

Scribner asked if there were any questions from the Budget Committee. She stated that she made an adjustment to this year's current budget; she moved \$1,000.00 from Deputy salary into liens. This was

after surveying the Deputy Collector's hours; and she felt \$4,300.00 was appropriate. She is over budget by \$565.00 in identifying mortgages, over \$97.15 for service agreement of the tax program. She has under spent the other lines for a positive balance. Her decision on this salary was based on about 4 hours a week on an average. She hasn't finished the whole years as far as hours and she did an average up to now. She added \$300.00 to postage, \$200.00 to title searches, and \$200.00 to printer line to anticipate a new printer. Mileage and conference fees have a little increase because of the annual conference that she wants to attend. She made some adjustments to offset the cost of the extra liens done this year and she feels that probably more will be done next year. Money that is coming in now is slow compared to last year. She has collected about \$722,000 but has almost a \$10,000,000 commitment.

Nygren spoke regarding the idea that was discussed at prior meetings of sending two tax bills per year. Scribner said she could do one tax bill and send out once with two remittances and then have a reminder in the newsletter when payment is due which would not have any additional costs, or bill twice a year at the added cost of \$1,000.00. McElroy asked about this causing an issue or problem with the mortgage companies. Scribner didn't feel this would be a problem. Scribner also said the Selectmen can decide on this twice a year billing and that this doesn't have to go to the voters through a warrant article. Scribner talked to Keith Pike, a Citizen's Bank Representative who said it would give us better borrowing power and our interest rate would be lower. Pike would be happy to speak with the Budget Committee or the Selectmen if need be. Gates would personally be in favor of this but his opinion is that he feels it should go before the voters. Scribner talked of another system through Pay Pal, that you can use credit cards, which is done on line. This doesn't cost anything for the Town. Pinkham said there is a charge of usage fees through the credit card company.

Kohlhofer asked if any headway in back taxes. Scriber said this figure is now at about \$270,000.00 and it has gone down quite a bit. The current use fees are still there and don't come in until the property is sold.

Violette asked do mortgage companies ask for copies of the bills. Scribner said she sends a lot of bills via mail to these companies. Scribner said she has spoken to the Treasurer because she has to borrow money and the money that could be saved. Scribner said she can also take payments throughout the year to lighten the amount owed if taxpayers do this.

Scribner said she will have the School Budget delivered Tuesday, November 25, 2008 and she will be presenting the budget this year to the Budget Committee before she leaves her position at the Fremont SAU office. On December 6th the Administrator is planning to be here all day, The School Board is not going to be but will come for a period. Pinkham asked if anyone has questions to put them together, and if the SAU has these questions by noon on Thursday, the information will be available for the meeting on December 6th. Scribner responded to a question Kimball had on the School District distinguishing mandated items vs. contractual items. She said she has put these in, distinguished by verbiage and that there is also a color coded pie chart.

With no other questions, the Budget Committee thanked Scribner and she left the meeting at 7:25 PM.

A motion to approve the minutes of the November 12, 2008 meeting with a couple of typing errors was made by McElroy, seconded by Violette. This was unanimously approved 6-0.

Town Administrator Heidi Carlson came into the meeting at 7:30 PM. She passed out personnel administration budget which is the last item she needed to provide a draft of.

#### **4155 PERSONNEL ADMINISTRATION**

001 FICA and Medicare-Town Share \$52,000.

Based on wages (FICA is 6.20% and Medicare is 1.45% of gross wages). Full-time police wages are not subject to FICA.

002 Worker's Compensation	\$23,000.
Premium based on wages and cost per pay category. Primex is now basing projected year premium on past year audited payroll amounts.	
003 Unemployment Compensation	\$ 100.
Charges due to unemployed workers who collect from another job.	
004 Medical Insurance	\$99,000
Budgeted for the current, nine full-time people for the full year. The Town pays 100% of single employee plan and contributes 80% toward two person or family plan. Cash buyout to employees who work for the Town the entire year and choose less than family plan coverage. Town has changed offering again to MVP Healthcare, an EPO plan (Excellence Provider Organization-an HMO "Hybrid"); to keep funding level with 2008.	
005 Retirement	\$29,900.
NHRS Police Retirement-Town share is 11.84% through 6/30/09; and increases to 12.68% as of 7/1/09. Budget is based on calc of all FT police wages (4 officers), Including patrol, training, and special details (24,000.00). Other Full-time (5 non-police FT employees eligible) for retirement on a sliding scale from 1 to 3% of gross wages Depending upon length of service \$5,900.). This is an employee match participation plan	
006 Dental Insurance	\$ 4,950
Dental insurance for nine full-time employees, Delta Dental Maximizer I plan. Rate for single plan is \$45.66 monthly. The Town offers coverage to employee only (added coverage paid for from payroll deductions). Cost of the single plan up approximately \$1.73 per month over 2008 costs).	
007 ST/LT Disability & Life Insurance	\$ 5,275.
Coverage for full-time employees to provide a short-term and long-term disability plan and \$50,000 of life insurance coverage to the existing nine full-time employees. Only change in premium is \$0.01 per \$10 benefit in STD.	
TOTAL REQUEST	\$214,225.

Carlson commented that the Worker's Comp has gone up substantially and she is working with Primex trying to make a deal and get this cost down 5 percent by updating the Safety Policy. With respect to the medical insurance she stated the Selectmen made a decision to change to a new company and we will get the old rate we have with Anthem. (Anthem is going up 14% this year.) This plan MVP Healthcare is comparable to the old plan. There is a stipend as a buyout for those that take any less than a family plan. Because of the new plan we will have to pay December and January premium at the end of December. There is enough money to pay this premium in this year's budget. After review Carlson said the total of this budget is down about \$3000.00. Carlson said all of the Town data has been given to the Budget Committee. The only figure that may change is trash company number and she is hopeful it can be brought down depending upon the cost of diesel.

Carlson handed out the value comparison sheet for informational purposes. This provides all the information used to set the tax rate. Pinkham asked if a specific budget goes up \$100,000. what is the tax impact. Carlson said approximately .23 on a thousand. Appropriation increases of \$427,000. that raises the tax rate by \$1.00.

Other than warrant articles and petitions to be finalized, I just did the math Carlson said the basement renovations went out to bid and price came in with ranges that are between \$180,000-\$230,000. Carlson feels this might go on the warrant. Nygren asked how much space you are going to gain? Carlson said this will make the meeting room larger, storage for fire proof files, an extra room that could be used for confidential welfare intakes, install a bathroom, use by the Food Pantry, and a new heating system.

Carlson wanted to set the date for the school public hearing. Kohlhofer said we can do this in two weeks. Carlson hopes to get the date the petitions are due. Pinkham said March 14th at 5:00 PM is the scheduled School District Meeting.

Carlson told the Budget Committee that the clerical line is spent already due to all the scheduled meetings. She also wants to know when the Budget Committee is making the final recommendations for the Town budget. Kohlhofer feels that the Committee can start on December 3rd to make the recommendations. Carlson said some department heads may want to be present. The Chairman felt that if they wanted to speak they have to be recognized by the Committee as they have already presented their budgets and this is for the Budget Committee to make their recommendations. Gates also felt that they should not be able to speak on this.

Kohlhofer in preparing the agenda is putting on the Town budget for the Budget Committee to make their recommendations hopefully before starting on the School Budget. Carlson is going to prepare a spreadsheet with all the requested numbers by each department to hand out at this meeting.

With no other business at hand, a motion to adjourn the meeting was made by Kohlhofer seconded by Nygren. The vote was unanimously approved 8-0. The meeting ended at 8:45 PM.

Respectfully submitted by,

Jeanne Nygren  
Recording Secretary